

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE**

UNITED STATES OF AMERICA )

v. )

CARNELL RAGAN, )

Defendant. )

Criminal Action No. 25-09-UNA

**INFORMATION**

The United States Attorney for the District of Delaware charges that



**COUNT ONE**

On or about the date set forth below, in the Eastern District of Pennsylvania, the defendant, CARNELL RAGAN, a resident of Philadelphia, Pennsylvania, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of an Employer's Quarterly Federal Tax Return, Form 941, for the period stated below. The return was false and fraudulent as to one or more material matters, in that the return falsely asserted that the business reported on the return was entitled to receive more COVID-Related Tax Credits than it was actually entitled to receive, among other false items.

Count	Associated Business	Tax Period	Approx. Date Received by IRS	Form 941 False Items
1	DELAWARE BUSINESS 1	2020 Q4	12/3/2022	i. Line 1, number of employees ii. Line 2, wages, tips, and other compensation iii. Line 13e, total deposits, deferrals, and refundable credits iv. Line 15, overpayment

All in violation of 26 U.S.C. § 7206(2).

SHANNON T. HANSON  
Acting United States Attorney



BY: Jesse S. Wenger  
Assistant United States Attorney

Dated: February 3, 2025